

(b) The required records of receipt and disposition must be filed not later than one business day following the date the transaction occurred.

(c) Supporting documents for receipts and dispositions, such as delivery receipts and bills of lading, also may be filed in accordance with the wholesaler's regular accounting and recordkeeping practices.

(26 U.S.C. 5121, 5122, 5123)

§ 31.172 Place of filing.

Records of receipt and disposition and monthly summary reports required by §§ 31.155, 31.156, and 31.160 must be maintained at the dealer's place of business. The appropriate TTB officer may, upon request, authorize maintenance of files, or an individual file, at another business location under the control of the same wholesale dealer, when it is determined that such maintenance will not cause undue inconvenience to TTB officers desiring to examine those files.

(26 U.S.C. 5123)

RETAIL DEALER'S RECORDS

§ 31.181 Requirements for retail dealers.

(a) *Records of receipt.* All retail dealers must keep at their place of business complete records showing the quantities of all distilled spirits, wines, and beer received, from whom the distilled spirits, wines, and beer were received, and the dates of receipt. However, the appropriate TTB officer may, upon request, authorize the maintenance of records at another business premises also under the control of the same retail dealer when it is determined that such maintenance will not cause undue inconvenience to TTB officers desiring to examine those records. Records of receipts shall consist of all purchase invoices or bills covering distilled spirits, wines, and beer received, or, at the option of the retail dealer, a book record containing all of the required information.

(b) *Records of sales of 20 wine gallons (75.7 liters) or more.* Every retail dealer who makes sales of distilled spirits, of wines, or of beer in quantities of 20 wine gallons (75.7 liters) or more to the

same person at the same time must prepare and keep a record of each sale. The record must show the date of sale, the name and address of the purchaser, the kind and quantity of each kind of liquors sold, and the serial numbers of all full cases of distilled spirits included in the sale. Each entry on that record must be supported by a corresponding delivery receipt (which may be executed on a copy of the sales slip) signed by the purchaser or the purchaser's agent.

(26 U.S.C. 5122, 5123)

(Approved by the Office of Management and Budget under control number 1513-0066)

RETENTION OF RECORDS AND FILES

§ 31.191 Period of retention.

All records and files, all documents or copies of documents supporting these records and files, and all file copies of reports, submitted as required by this part, must be retained by the person required to have them, for a period of not less than three years and, during the retention period, must be available, during business hours, for inspection and copying by the appropriate TTB officers. In addition, the appropriate TTB officer may require retention of the documents and other records for an additional period of not more than three years if it is determined that such additional retention is necessary.

(26 U.S.C. 5123)

§ 31.192 Photographic copies of records.

(a) *General.* Dealers may record, copy, or reproduce records required by this part. Dealers may use any process that accurately reproduces the original record and that forms a durable medium for preserving the original record.

(b) *Copies of records treated as original records.* Whenever records are reproduced under this section, the reproduced records must be preserved in conveniently accessible files, and provision must be made for examining, viewing, and using the reproduced record in the same manner as if it were the original record. A reproduced record will be treated and considered for all purposes as though it were the original record. All provisions of law

§ 31.201

and regulations applicable to the original record are applicable to the reproduced record. As used in this section, "original record" means the record required by this part to be maintained or preserved by a dealer, even though it may be an executed duplicate or other copy of the document.

(26 U.S.C. 5555)

Subpart K—Reuse and Possession of Used Liquor Bottles

§ 31.201 Refilling of liquor bottles.

No person who sells, or offers for sale, distilled spirits, or agent or employee of such person, shall:

(a) Place in any liquor bottle any distilled spirits whatsoever other than those contained in that bottle at the time of closing under the provisions of 26 U.S.C. chapter 51; or

(b) By the addition of any substance whatsoever to any liquor bottle, in any manner alter or increase any portion of the original contents contained in that bottle at the time of closing under the provisions of 26 U.S.C. chapter 51.

(26 U.S.C. 5301)

§ 31.202 Possession of refilled liquor bottles.

No person who sells, or offers for sale, distilled spirits, or agent or employee of such person, shall:

(a) Possess any liquor bottle in which any distilled spirits have been placed in violation of the provisions of § 31.201; or

(b) Possess any liquor bottle, any portion of the contents of which has been altered or increased in violation of the provisions of § 31.201.

(26 U.S.C. 5301)

§ 31.203 Possession of used liquor bottles.

The possession of used liquor bottles by any person other than the person who empties the contents thereof is prohibited except in the following circumstances:

(a) The owner or occupant of any premises on which the used bottles have been lawfully emptied may assemble the bottles on such premises—

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(1) For delivery to a bottler or importer on specific request of that bottler or importer;

(2) For destruction, either on the premises on which the bottles are emptied or elsewhere, including disposition for purposes that will result in the bottles being rendered unusable as bottles; or

(3) In the case of unusual or distinctive bottles, for disposition or sale as collectors' items or for other purposes not involving the packaging of any product for sale;

(b) Any person may possess, offer for sale, or sell unusual or distinctive bottles for purposes not involving the packaging of any product for sale; and

(c) Any person may assemble used liquor bottles for the purpose of recycling or reclaiming the glass or other approved liquor bottle material.

(26 U.S.C. 5301)

§ 31.204 Mixed cocktails.

A retail liquor dealer who mixes cocktails or compounds any alcoholic liquors in advance of sale, as provided in § 31.233, may not use liquor bottles in which distilled spirits have been previously packaged for the storage of the mixture or compound pending that sale.

(26 U.S.C. 5301)

Subpart L—Packaging of Alcohol for Industrial Uses

§ 31.211 Requirements and procedure.

Upon compliance with the provisions of part 19 of this chapter applicable to persons repackaging distilled spirits, and subject to the requirements of paragraphs (a) through (c) of this section, a dealer engaged in the business of supplying distilled spirits for industrial use may obtain bulk alcohol on which the tax has been paid or determined and repackaging the alcohol for sale for industrial use in containers of a capacity in excess of 1 wine gallon and not more than 5 wine gallons.

(a) *Qualification procedure.* An application for registration, TTB Form 5110.41, and an application for an operating permit, TTB Form 5110.25, modified in accordance with instructions of the appropriate TTB officer, must be